



THIRTY-FIRST JUDICIAL CIRCUIT

CITY OF BATTLEFIELD, MISSOURI

MUNICIPAL DIVISION

TWO YEARS ENDED JUNE 30, 1999

**From The Office Of State Auditor  
Claire McCaskill**

Report No. 2000-25  
April 19, 2000  
[www.auditor.state.mo.us](http://www.auditor.state.mo.us)

# AUDIT REPORT



Office Of The  
State Auditor Of Missouri  
Claire McCaskill

April 2000

**During our audit of the Thirty-First Judicial Circuit, City of Battlefield, Missouri, Municipal Division, we identified the following problems.**

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Cash receipts for fines, court costs, and bonds totaling at least \$11,524, were received and not deposited during the period July 1, 1995 through August 6, 1999. Some receipts were not properly recorded, court monies were not remitted to the city and state, and "adjustments" were periodically made so records would reconcile to bank statements, all of which helped to conceal the misappropriation of funds.

The misappropriations could have been prevented or detected on a more timely basis if adequate oversight and review had been performed and internal controls, as noted in the prior audit report had been established.

Earl Whitehead serves as the Municipal Judge of the City of Battlefield. Joy Sparkman was appointed Court Clerk in March 1995 and resigned in August 1999. She was responsible for receipting, recording, and depositing monies, preparing disbursements, and reconciling bank statements for the court account.

Prenumbered receipt slips are issued for monies received, and court monies are periodically deposited into a municipal court bank account. Receipt slips showing the mode of payment as cash were issued, but the cash was not deposited. Some receipts were not recorded on the ledger maintained by the former Court Clerk of receipts and checks and "adjustments" were periodically made so the balance would reconcile with the bank statement and help conceal the cash shortage. In addition, cases were omitted from the monthly report and deposit information was incorrectly reported on the monthly report to help conceal the shortage.

Information gathered during our review has been turned over to the Greene County Prosecuting Attorney and the Greene County Sheriff's Department.

The duties of receiving, recording, and depositing monies collected by the municipal division are not adequately segregated. The Court Clerk performs all of these duties. Neither the judge nor other personnel independent of the cash custody and record-keeping functions provide any supervision or review of the work performed by the Court Clerk.

(over)

YELLOW SHEET

We noted the following concerns during our review of the court's cash receipt procedures:

- Prenumbered receipt slips are not issued for all monies received.
- A receipt book containing the duplicate or carbon copy of 200 receipt slips written between August 1998 and May 1999, could not be located by the court. In addition, several case files could not be located.
- Receipt slips do not always indicate the method of payment (cash, checks, or money order). In addition, receipt slips are not reconciled to bank deposits.
- Receipts are not always deposited timely.

Monthly listings of open items were not always prepared by the former court clerk. While lists were prepared for some months, the lists were not complete and accurate. As a result, the municipal division cannot ensure the amounts held for open bonds and the amounts turned over to the city and the state each month are proper.

Neither the police department nor the municipal division maintains adequate records to account for the numerical sequence and ultimate disposition of all traffic tickets issued.

The municipal division allows defendants to make partial payments on fines and court costs. Cases with balances due are not maintained on a balance due docket or other summary listing which can be reviewed by the Municipal Judge on a periodic basis.

The Court Clerk is responsible for monthly disbursements of Crime Victims Compensation and Peace Officer Standards and Training Commission fees to the state; however, there were several instances when the state's portion of Crime Victims Compensation and Peace Officer Standards and Training Commission fees were not remitted on a timely basis.

THIRTY-FIRST JUDICIAL CIRCUIT  
CITY OF BATTLEFIELD, MISSOURI  
MUNICIPAL DIVISION

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## FINANCIAL SECTION

## State Auditor's Reports



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

**INDEPENDENT AUDITOR'S REPORT ON  
THE FINANCIAL STATEMENT**

Presiding Judge  
Thirty-First Judicial Circuit  
and  
Municipal Judge  
Battlefield, Missouri

We had planned to audit the accompanying special-purpose financial statement of the city of Battlefield Municipal Division of the Thirty-First Judicial Circuit as of and for the years ended June 30, 1999 and 1998, as identified in the table of contents. This special-purpose financial statement is the responsibility of the municipal division's management.

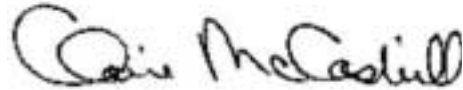
The accompanying special-purpose financial statement was prepared for the purpose of presenting the receipts, disbursements, and changes in cash of the city of Battlefield Municipal Division of the Thirty-First Judicial Circuit and is not intended to be a complete presentation of the financial position and results of operations of the municipal division.

As a result of internal control weaknesses, inadequate records, and evidence of fraud, we were unable to satisfy ourselves by appropriate audit tests or other means as to receipts and disbursements of fines, court costs, and bonds for the years ended June 30, 1999 and 1998.

Because of the effects of the matters discussed in the preceding paragraph, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on the special-purpose financial statement of the city of Battlefield Municipal Division as of and for the years ended June 30, 1999 and 1998.

In accordance with Government Auditing Standards, we also have issued our report dated December 2, 1999, on our consideration of the municipal division's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the municipal division's management and was not subjected to auditing procedures.

A handwritten signature in dark ink, appearing to read "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" written in a larger, more prominent script than the last name "McCaskill".

Claire McCaskill  
State Auditor

December 2, 1999 (fieldwork completion date)

The following auditors participated in the preparation of this report:

Director of Audits:	Karen Laves, CPA
Audit Manager:	Donna Christian, CPA
In-Charge Auditor:	Sharon Hill
Audit Staff:	Rachel Little
	Jay Ross





**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING**

Presiding Judge  
Thirty-First Judicial Circuit  
and  
Municipal Judge  
Battlefield, Missouri

We had planned to audit the special-purpose financial statement of the city of Battlefield Municipal Division of the Thirty-First Judicial Circuit as of and for the years ended June 30, 1999 and 1998, and have issued our report thereon dated December 2, 1999. In that report, we did not express an opinion on the special-purpose financial statement; as a result of internal control weaknesses, inadequate records, and evidence of fraud, we were unable to satisfy ourselves by appropriate audit tests or other means as to receipts and disbursements of fines, court costs, and bonds for the periods indicated above. However, we were able to perform certain procedures regarding the municipal division's compliance with legal provisions and internal control, and these procedures are discussed below.

Compliance

As part of our attempts to obtain reasonable assurance about whether the special-purpose financial statement of the city of Battlefield Municipal Division of the Thirty-First Judicial Circuit is free of material misstatement, we performed tests of the municipal division's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our procedures, and accordingly, we do not express such an opinion. The results of our tests disclosed material instances of noncompliance that are required to be reported under Government Auditing Standards and which are presented in the accompanying Management Advisory Report. We also noted certain other instances of noncompliance which are presented in that report.

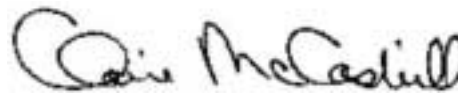
Internal Control Over Financial Reporting

In planning and performing our procedures related to the special-purpose financial statement of the city of Battlefield Municipal Division of the Thirty-First Judicial Circuit, we considered the municipal division's internal controls over financial reporting. Our consideration was performed in connection with our attempts to determine whether an opinion could be expressed on the special-purpose financial statement and not to provide assurance on the internal control over financial

reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgement, could adversely affect the municipal division's ability to record, process, summarize, and report financial data consistent with the assertions of management in the special-purpose financial statement.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material to the special-purpose financial statement may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses, and these matters are presented in the accompanying Management Advisory Report.

This report is intended for the information of the management of the city of Battlefield Municipal Division of the Thirty-First Judicial Circuit and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in dark ink, appearing to read "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" being more prominent than the last name "McCaskill".

Claire McCaskill  
State Auditor

December 2, 1999 (fieldwork completion date)

## Financial Statement

Exhibit

THIRTY-FIRST JUDICIAL CIRCUIT  
CITY OF BATTLEFIELD, MISSOURI  
MUNICIPAL DIVISION  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH

(UNAUDITED)

	Year Ended June 30,	
	1999	1998
RECEIPTS		
Fines, costs, bonds and other	\$ 26,394	26,053
Total Receipts	<u>26,394</u>	<u>26,053</u>
DISBURSEMENTS		
City treasury	12,344	18,954
State of Missouri	1,518	2,304
Refunds and other	3,543	1,371
Unaccountable (Note 3)	<u>3,353</u>	<u>4,521</u>
Total Disbursements	<u>20,758</u>	<u>27,150</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>5,636</u>	<u>-1,097</u>
CASH, JULY 1	<u>-834</u>	<u>263</u>
CASH, JUNE 30	<u>\$ 4,802</u>	<u>-834</u>

The accompanying Notes to the Financial Statement are an integral part of this statement.

## Notes to the Financial Statement

THIRTY-FIRST JUDICIAL CIRCUIT  
CITY OF BATTLEFIELD, MISSOURI  
MUNICIPAL DIVISION  
NOTES TO THE FINANCIAL STATEMENT

1. Summary of Significant Accounting Policies

A. Reporting Entity and Basis of Presentation

The accompanying special-purpose financial statement presents only selected data for the funds administered by the city of Battlefield Municipal Division of the Thirty-First Judicial Circuit of the state of Missouri.

Receipts, disbursements, and changes in cash are presented for the municipal division. The operating costs of the division are paid by the city of Battlefield and are not included in the financial statement.

The municipal division is responsible for cash bonds posted until case disposition allows appropriate disbursement. Bond monies relating to pending cases in the custody of the municipal division are included in the financial statement.

B. Basis of Accounting

The Statement of Receipts, Disbursements, and Changes in Cash is prepared on the cash basis of accounting; accordingly, amounts are recognized when they are received or disbursed. This basis of accounting differs from generally accepted accounting principles, which require revenues to be recognized when they become available and measurable or when they are earned and expenditures or expenses to be recognized when the related liabilities are incurred.

C. Fiscal Authority and Responsibility

The municipal division accounts for fines and court costs resulting from prosecution of violations of municipal ordinances before the municipal judge or received through the traffic violations bureau, as well as cash bonds posted. Municipal violations could include traffic offenses, both moving and nonmoving; parking offenses; and other violations for which amounts are received by the municipal division and remitted to the city treasury. The municipal division also may account for restitutions received and disbursed through the division.

2. Cash

Section 479.080, RSMo 1994, requires municipal divisions to deposit fines and court costs into the city treasury at least monthly. The division maintains a bank account into which fines, court costs, and bonds are deposited and later remitted to the city treasury.

At June 30, 1999 and 1998, the bank account balance reported for the city of Battlefield Municipal Division of the Thirty-First Judicial Circuit was entirely covered by federal depositary insurance.

3. Missing Funds

Fines, court costs, and bonds totaling at least \$7,874 which court records indicate were received by the municipal division but not deposited, are included in receipts and are presented as unaccountable disbursements on the financial statement for the years ended June 30, 1999 and 1998.

## MANAGEMENT ADVISORY REPORT SECTION



## Executive Summary

THIRTY-FIRST JUDICIAL CIRCUIT  
CITY OF BATTLEFIELD, MISSOURI  
MUNICIPAL DIVISION  
EXECUTIVE SUMMARY

Cash receipts for fines, court costs, and bonds totaling at least \$11,524, were received and not deposited during the period July 1, 1995 through August 6, 1999. Some receipts were not properly recorded, court monies were not remitted to the city and state, and “adjustments” were periodically made so records would reconcile to bank statements, all of which helped to conceal the misappropriation of funds.

The misappropriations could have been prevented or detected on a more timely basis if adequate oversight and review had been performed and internal controls, as noted in the prior Management Advisory Report (MAR) and repeated in the current MAR, had been established.

Earl Whitehead serves as the Municipal Judge of the city of Battlefield. Joy Sparkman was appointed Court Clerk in March 1995 and resigned in August 1999. She was responsible for depositing monies, preparing disbursements, and reconciling bank statements for the court account.

**Management Advisory Report -  
State Auditor's Current Recommendations**

THIRTY-FIRST JUDICIAL CIRCUIT  
CITY OF BATTLEFIELD, MISSOURI  
MUNICIPAL DIVISION  
MANAGEMENT ADVISORY REPORT-  
STATE AUDITOR'S CURRENT RECOMMENDATIONS

We had planned to audit the special-purpose financial statement of the city of Battlefield Municipal Division of the Thirty-First Judicial Circuit as of and for the years ended June 30, 1999, and 1998, and have issued our report thereon dated December 2, 1999. In that report, we did not express an opinion on the special-purpose financial statement; as a result of internal control weaknesses, inadequate records, and evidence of fraud, we were unable to satisfy ourselves by appropriate audit tests or other means as to receipts and disbursements of fines, court costs, and bonds for the period indicated above.

The following Management Advisory Report presents our findings and recommendations arising from our procedures related to the municipal division's special-purpose financial statement. During those procedures, we also identified certain management practices which we believe could be improved. Our procedures were not designed or intended to be a detailed study of every system, procedure, and transaction. Accordingly, the findings presented in the following report should not be considered as all-inclusive of areas where improvements may be needed.

<b>1.</b>	<b>Missing Funds</b>
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The city of Battlefield Municipal Division accepts cash, checks, and money orders for payment of fines, court costs, and bonds. The Court Clerk is responsible for the receipting, recording, and depositing of court monies. Prenumbered receipt slips are issued for monies received, and court monies are periodically deposited into a municipal court bank account.

Cash receipts totaling \$11,524 that were collected by the court from July 1, 1995, thru August 6, 1999 were not deposited into the municipal division bank account as shown below:

	Period July 1, 1999 to August 6, 1999	Year Ended June 30,				
		1999	1998	1997	1996	Total
Cash received	304	7,345	8,727	6,030	4,824	27,230
Less cash deposited	168	3,992	4,206	3,146	4,194	15,706
Undeposited cash	136	3,353	4,521	2,884	630	11,524

Receipt slips showing the mode of payment as cash were issued, but the cash was not deposited. Some receipts were not recorded on the ledger maintained by the former Court Clerk, of receipts and checks and "adjustments" were periodically made so the balance would reconcile with the bank statement and help conceal the cash shortage. In addition, cases were omitted from the monthly report and deposit information was incorrectly reported on the monthly report to help conceal the shortage.

A receipt book containing the duplicate or carbon copy of 200 receipt slips written between August 1998 and May 1999 could not be located by the municipal division. Carbon copies of all

but 22 of these receipt slips were located in the case files; however, the missing 22 receipt slips could represent additional missing monies.

In addition, receipt slips totaling \$2,963 were written, but the method of payment was not indicated on the receipt slips. Because some or all of these receipts could have been cash receipts, additional cash may have been misappropriated.

These missing funds were not detected on a timely basis due to numerous internal control weaknesses, little or no independent review, and a lack of adequate record keeping.

Information gathered during our review has been turned over to the Greene County Prosecuting Attorney and the Greene County Sheriff's Department.

**WE RECOMMEND** the municipal division take the necessary action to recover the missing funds and work with law enforcement officials regarding any criminal prosecution.

### **AUDITEE'S RESPONSE**

*The Municipal Judge and Court Clerk responded:*

*We will take whatever action necessary to recover the missing funds and prosecute the person responsible.*

<b>2. Accounting Controls and Procedures</b>
--

- A. The duties of receiving, recording, and depositing monies collected by the municipal division are not adequately segregated. The Court Clerk performs all of these duties. Neither the Judge nor other personnel independent of the cash custody and record-keeping functions provide any supervision or review of the work performed by the Court Clerk.

To safeguard against possible loss or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and assets are adequately safeguarded. Since this is currently an office of one employee and proper segregation of duties cannot be achieved, at a minimum, there should be a documented independent comparison of receipt slips issued to amounts deposited and an independent review of bank statements and reconciliations. Any unusual items or discrepancies should be investigated.

- B. We noted the following concerns during our review of the court's cash receipt procedures:
1. Prenumbered receipt slips are not issued for all monies received. Receipt slips were not issued for payments of some fines and costs totaling approximately \$15,000. In addition, the original copies of voided receipt slips are not always retained. To properly account for all receipts and ensure all receipts are properly deposited, prenumbered receipt slips should be issued for all monies received and the numerical sequence of receipt slips should be accounted for properly. In

addition, copies of voided receipt slips should be properly defaced and maintained.

2. A receipt book containing the duplicate or carbon copy of 200 receipt slips written between August 1998 and May 1999, could not be located by the court. In addition, several case files could not be located. Retention of court records is necessary to properly account for all municipal monies received. Supreme Court Administrative Rule 8 requires that all financial records be maintained for five years or upon completion of an audit, and that all municipal ordinance case files be maintained for three years after the date of filing.
  3. Receipt slips do not always indicate the method of payment (cash, checks, or money order). In addition, receipt slips are not reconciled to bank deposits. To adequately account for cash receipts and ensure all receipts are deposited, the method of payment should be indicated on the receipt slips, and the composition of receipt slips should be reconciled to the composition of bank deposits.
  4. Receipts are not always deposited timely. Monies are usually deposited into the municipal division account approximately two to three times a month; however, during June 1999, there was only one deposit of \$2,326. To adequately safeguard receipts and reduce the risk of loss or misuse of funds, deposits should be made intact daily or when accumulated receipts exceed \$100.
- C. Monthly listings of open items were not always prepared by the former court clerk. While lists were prepared for some months, the lists were not complete and accurate. As a result, the municipal division cannot ensure the amounts held for open bonds and the amounts turned over to the city and the state each month are proper.
- A monthly listing of open items is necessary to ensure accountability over open cases and to ensure monies held in trust by the municipal division are sufficient to meet liabilities.
- D. During our review we noted the following concerns related to bonds:
1. Police officers occasionally collect bond monies; however, these officers are not bonded. Failure to properly bond all persons with access to assets exposes the municipal division to risk of loss.
  2. The police department does not issue official prenumbered receipt slips for all bond money received. In addition, the receipt slips issued are not issued in numerical order. To adequately account for all bond monies, official prenumbered receipt slips should be issued for all bonds received by the police department and the numerical sequence should be accounted for properly.
- E. Neither the police department nor the municipal division maintains adequate records to account for traffic tickets issued. The police department did maintain a copy of the tickets; however, the tickets were not in numerical order, nor did the tickets indicate the disposition. Without a proper accounting of numerical sequence and disposition of traffic tickets, the police department and the court cannot be assured that all traffic tickets issued were properly submitted to the court for processing. A log listing the traffic ticket, the date issued, and the violator's name would ensure all traffic tickets were properly submitted to

the court for processing, properly voided, or not prosecuted. A record of the ultimate disposition of each traffic ticket should also be maintained to ensure all traffic tickets have been accounted for properly.

- F. The municipal division allows defendants to make partial payments on fines and court costs. The Court Clerk maintains an accounts receivable ledger indicating the name, offense, case number, amount due, and any payments made. Some individuals with balances due were not included in the ledger, and the ledger was not always updated in a timely manner to reflect payments received. In addition, cases with balances due are not maintained on a balance due docket or other summary listing which can be reviewed by the Municipal Judge on a periodic basis.

Periodic supervisory review of balances due and adequate documentation of partial payments received are necessary to ensure that all amounts due are collected or that appropriate follow up action is taken.

- G. The Court Clerk is responsible for monthly disbursements of Crime Victims Compensation (CVC) and Peace Officer Standards and Training Commission (POSTC) fees to the state; however, there were several instances when the state's portion of CVC and POSTC fees were not remitted on a timely basis. In addition, four checks totaling \$675 written to the state for CVC fees during 1997 were never sent to the state. Section 595.045.5, RSMo Cumulative Supp. 1998, requires 95 percent of the CVC fee to be paid monthly to the state. POSTC fees should also be disbursed monthly to the state.
- H. The Municipal Judge and the Prosecuting Attorney do not initial or sign the case file to document their approval of an amendment or dismissal of a ticket. To ensure the proper disposition of all cases has been entered in the court records, the Municipal Judge or the Prosecuting Attorney should sign all amended and dismissed case files.

Conditions similar to parts B, C, and D.2. were also noted in our prior audit report.

**WE RECOMMEND** the municipal division:

- A. Adequately segregate the duties of receiving, recording, and depositing court receipts. At a minimum, establish a documented periodic review of municipal division records by an independent person.
- B.1. Issue receipt slips for all monies received and retain all copies of voided receipt slips.
  - 2. Ensure all records are properly retained in accordance with Supreme Court Administrative Rule 8.
  - 3. Indicate the method of payment on each receipt slip issued and reconcile the composition of receipt slips to bank deposits.
  - 4. Deposit receipts intact daily or when accumulated receipts exceed \$100.
- C. Prepare monthly listings of open items and reconcile the listing to the monies held in trust by the municipal division.

- D.1 Request the city consider obtaining bond coverage for all persons handling court monies.
- 2. Work with the police department to ensure prenumbered receipt slips are issued for all bonds received, and the numerical sequence of all receipt slips is accounted for properly.
- E. Work with the police department to ensure records are maintained to account for the numerical sequence and ultimate disposition of all traffic tickets issued.
- F. Establish a balance due docket or other summary listing which can be reviewed by the Municipal Judge on a periodic basis, and ensure adequate documentation is maintained of partial payments received.
- G. Disburse CVC and POSTC fees in accordance with state law.
- H. Require the Municipal Judge's or the Prosecuting Attorney's signature on amended and dismissed cases.

### **AUDITEE'S RESPONSE**

*The Municipal Judge and Court Clerk responded:*

- A. *We will work with the city to establish a better segregation of duties. In addition, I will review the bank reconciliation and the monthly report to ensure their accuracy. We will implement these procedures immediately.*

*B&C. These recommendations have been implemented.*

- D.1.*
- & 2. The police officers no longer collect bond money.*

- E. *We are currently maintaining a list of all ticket numbers and accounting for the numerical sequence of all tickets issued. We will continue to work closely with the police department to account for all tickets.*

- F. *We will begin preparing a monthly summary of cases with balances due and the activity associated with those cases. This will be implemented for the April 12, 2000 court date and will reflect activity for the last three months.*

- G. *CVC and POSTC fees are now being sent to the state on a monthly basis. We will request the \$675 from the city and pay this balance due to the State's CVC Fund. This will be implemented by July 1, 2000.*

- H. *This recommendation has been implemented.*

This report is intended for the information of the management of the city of Battlefield Municipal Division of the Thirty-First Judicial Circuit and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.



## Follow-Up on State Auditor's Prior Recommendations

THIRTY-FIRST JUDICIAL CIRCUIT  
CITY OF BATTLEFIELD, MISSOURI  
MUNICIPAL DIVISION  
FOLLOW UP ON STATE AUDITOR'S PRIOR RECOMMENDATIONS

This section reports follow-up action taken by the city of Battlefield Municipal Division on recommendations made in the Management Advisory Report (MAR) of our report on the Thirty-First Judicial Circuit Municipal Divisions issued for the two years ended June 30, 1995. The prior recommendations which have not been implemented, but are considered significant, have been repeated in the current MAR.

City of Battlefield Municipal Division

- A.1. Receipts were not always deposited intact.
  - 2. The numerical sequence of receipt slips was not accounted for properly and the original copy of issued and voided receipt slips was not retained.
  - 3. Receipt slips were not issued for some monies received.
- B. Bond forms issued by the police department served as the receipt slip to the defendant; however, these bond forms were not prenumbered.
- C. Monthly listings of open items were not prepared.
- D. The court assessed the \$5 CVC fee, the \$2 LET fee, and the \$1 POSTC fee on cases dismissed by the court and on nonmoving traffic violations.

Recommendation:

The city of Battlefield Municipal Division:

- A.1. Deposit receipts intact and reconcile total receipt slips issued to bank deposits.
  - 2. Retain copies of issued or voided receipt slips.
  - 3. Issue prenumbered receipt slips for all monies received and account for the numerical sequence.
- B. Request the police department issue prenumbered receipt slips or bond forms for all bond monies received and account for the numerical sequence.
- C. Prepare monthly listing of open items (liabilities) and reconcile these listings to monies held in trust.
- D. Discontinue charging the \$5 CVC, \$2, LET, and \$1 POSTC fees on dismissed cases and nonmoving traffic violations, as required by state law.

Status:

A-C. Not implemented. See MAR No. 2.

D. Implemented.

## STATISTICAL SECTION

History, Organization, and  
Statistical Information

THIRTY-FIRST JUDICIAL CIRCUIT  
CITY OF BATTLEFIELD, MISSOURI  
MUNICIPAL DIVISION  
HISTORY, ORGANIZATION,  
AND STATISTICAL INFORMATION

The city of Battlefield Municipal Division is one of eight municipal divisions within the Thirty-First Judicial Circuit, which includes Greene county. The Honorable Henry W. Westbrooke, Jr. currently serves as Presiding Judge.

The municipal division is governed by Chapter 479, RSMo 1994, and by Supreme Court Rule No. 37 titled "Ordinance Violations and Traffic Violations Bureau (TVB)." Section 479.050, RSMo 1994, provides that each municipal division may establish a TVB in which fines and costs are collected at times other than during court and transmitted to the city treasury.

Operating Costs

The operating costs and court salaries of the municipal division are paid by the municipality.

Organization

The Court Clerk is responsible for recording transactions as well as handling collections and disbursements. Fines, court costs, and bonds are deposited into a court bank account and are transmitted by check to the city treasury and state periodically. Court is held once a month. A TVB has been established to receive payment of fines and court costs at times other than during court.

Personnel

Municipal Judge	Earl Whitehead
Court Clerk*	Elizabeth Ann Howard

\* Joy Sparkman served as Court Clerk from March 1995 until August 1999.

Caseload Information

	<u>Year Ended June 30.</u>	
	<u>1999</u>	<u>1998</u>
Number of cases filed	447	513

\* \* \* \* \*